IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO.61 OF 2004

The Commissioner of Income Tax,
Mumbai City II, Mumbai .. Appellant

v/s.

SBM Engineering Products Pvt.Ltd. .Respondent

Mr.R.V.Desai, senior counsel with Mr.V.H.Kantharia
i/by Mr.S.S.Sarkar for the appellant.

**CORAM : R.M.LODHA AND**
**J.P.DEVADHAR, JJ.**

**DATED : 25th November, 2004**

**P.C.**

Heard Mr.R.V.Desai, the learned senior counsel for the revenue.

2. The findings of the Tribunal are concluded on facts and do not give rise to any question of law much less substantial question of law. Dismissed in limine.

**(R.M.LODHA, J.)**

**(J.P. DEVADHAR, J.)**